



# INFORMATION FOR EMPLOYERS



If other people work for you, you have responsibilities to both the State and Federal Governments. NOTE: If the business is a corporation, anyone who performs services for the corporation or receives remuneration (including any "owners") is considered an employee. The following is a list of those responsibilities.

**City, State, Federal and Social Security Taxes:** Employers must register with the IRS (800) 829-4933 **AND** the Michigan Department of Treasury (800) 367-6263 for social security tax and income tax withholding for their employees. These taxes must be withheld from each employee's wages and paid to the appropriate taxing agency. Some Cities levy a City Income Tax. Contact the City Treasurer's Office for information.

Each employee should complete the following forms: a withholding exemption certificate (W-4) from the Internal Revenue Service (800) 829-3676, and a MI-W4 from the State of Michigan Department of Treasury (800) 367-6263. Based on the certificate's information, a certain amount of taxes are withheld from the employee's wages. You may be required to deposit the federal taxes collected. One must file quarterly returns with the IRS and file an annual reconciliation of the quarterly returns. If returns are neglected or filed improperly, penalties and excess payments may be levied. For more information about federal income tax withholding, contact the IRS at (800) 829-1040 or online at <http://www.irs.gov>. In addition to federal income taxes, federal law also requires that employers withhold (and deposit) Social Security taxes from employees' wages. The employer must also pay an equal amount. Tax rates and maximum earnings subject to tax may vary from year-to-year, so employers should contact the IRS at (800) 829-1040 for the latest information.

**Immigration Law Compliance:** All employers are required to verify the employment eligibility of all employees hired after November 6, 1986, by reviewing the employees' documents and then recording the information on a verification form (Form I-9). For further information, contact the Immigration and Naturalization Service (INS) at (800) 375-5283. This form must be kept for either three years after the date of hire, or for one year after termination, whichever is later.

**State Unemployment Insurance:** Employers must register with the Michigan Unemployment Agency (UA) for unemployment taxes. Contact the UA employer tax teams at (800) 638-3994. The employer must pay unemployment taxes - no deduction is allowed from any employee's wages.

**Federal Unemployment Insurance:** Employers must also pay federal unemployment taxes. Contact the IRS at (800) 829-4933 for information. The employer pays unemployment taxes - no deduction is allowed from any employee's wages.

**Workers' Compensation:** Most employers are required to provide workers' compensation insurance for their employees. A workers' compensation policy is purchased from a private insurance company. Contact the Workers' Compensation Bureau at (888) 396-5041 for information.

**New Hire Reporting:** Employers are required to report to the Michigan Department of Treasury on all newly hired or rehired employees within 20 days of hiring. For information call the Michigan New Hire Operations Center at (800) 524-9846.

**Health and Safety Standards:** Employers must comply with federal & state safety standards and laws throughout the Michigan Occupational Safety and Health Act (MIOSHA). Contact the Department of Consumer & Industry Services at (517) 322-1814 for information.

**American Disabilities Act:** Employers must comply with the ADA. For information & publications, contact the U.S. Dept. of Justice at (800) 514-0301.

**Minimum Wage:** Federal and state regulations set minimum wage and overtime standards. Contact the Federal Department of Labor at (313) 226-7447 or (616) 456-2004 & the Michigan Department of Labor at (517) 322-1825.

**Age Restrictions:** Employers hiring anyone under the age of 18 should be aware of restrictions on the type of work they can do, hours they can work, and the need of a work permit. Contact the Department of Consumer & Industry services at (517) 322-1825.

**Required Poster Information:** Employers are required to display the posters listed below in the workplace.

The following four required Federal posters can be obtained from the U.S. Department of Labor, Wage & Hour Division at (866) 487-9243, or online at: [www.dol.gov/osbp/sbrefa/poster/main.htm](http://www.dol.gov/osbp/sbrefa/poster/main.htm)

**Fair Labor Standards Act (FLSA) (Minimum wage)  
Equal Employment Opportunity Act (EEOA)**

**Employee Polygraph Protection Act (EPPA)  
Family Medical Leave Act (FMLA)**

The following posters are required by the State of Michigan:

**Michigan Right to Know Laws (517) 322-1809  
Michigan Whistleblowers Protection Act (517) 373-0360  
Annual Summary of Injuries & Illnesses Form 330 (MIOSHA) (517) 322-1851  
Michigan Law Prohibits Discrimination (517) 335-3165  
Michigan Minimum Wage Law (517) 322-1825  
Michigan Employment Security Act Notice to Employees (Unemployment Insurance Agency) (800) 638-3994  
Uniformed Services Employment & Reemployment Rights Act (USERRA) (800) 322-3636  
Americans with Disabilities Act (U.S. Dept of Labor) (800) 669-3362**